IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17666 of 2004

Between:

M/s. Dayanidhi Rice Mill, Veeravasaram, Veeravasaram Mandal, West Godavari District,
represented by its Managing Partner,

Mr. V. Daveedu Raju S/o. V. Nageswara Rao.

..... PETITIONER

AND

1 The Commercial Tax Officer, Bhimavaram, West Godavari

District.

2 The District Manager, Food Corporation of India,
Eluru, West Godavari District.

3 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad.

4 The Joint Commissioner (CT)(Legal), Opp. Gandhi Bhavan,

Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the

circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue an appropriate writ, order or direction particularly one in the nature of Writ of Mandamus declaring that the provisions of Sectionm-6C read with clause (i) of Entry -19 of the I Schedule to the Andhra Pradesh General Sales Tax Act employing the specific expression of packing material that is to say used in clause-(i) as not applicable to gunny bag purchased on payment of tax locally and sold in the state to the Food Corporation of India or others in the Assessment years 2000-2001 and 2001-2002 as evident from assessment order and therefore declaring the assessment and levy of tax under the Act in the assessment orders dt. 15.01.2002 and 19.12.2003 respectively as without jurisdiction, without authority of law and contrary to section-6C of the Act as well as the judgment of the Hon'ble Supreme Court in 74 STC P 379 or alternatively directing the 2nd respondent to directly remit the sales tax component in terms of assessment orders for the above mentioned assessment years in respect of the sale of gunnies made to it directly to the 1st respondent in the event of the petitioners claim for exemption from tax on subsequent sale of gunnies being rejected in terms of G.O.R.T.No.49 dt. 2.05.2002 issued by the Government of A.P.

Counsel for the Petitioner: MR.B.A.PADMANABHA RAO

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following:

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The assessment orders dated 15-01-2002 and 19-12-2003 have been challenged in this writ petition. The orders are appealable and we do not find any ground to interfere when an alternative efficacious remedy is available to the petitioner.

The writ petition is accordingly dismissed. No order as to costs.

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(BILAL NAZKI, J)

4th October, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Commercial Tax Officer, Bhimavaram, West Godavari

District.

2 The District Manager, Food Corporation of India,
Eluru, West Godavari District.

3 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad.

4 The Joint Commissioner (CT)(Legal), Opp. Gandhi Bhavan,

Nampally, Hyderabad.

5 Two CCs to the Government Pleader for Commercial Tax, High

Court of A.P., Hyderabad (O.U.T.)

6 Two CD copies